

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Criminal No. 09-349(02) (DWF/SER)

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	GOVERNMENT'S POSITION
v.)	ON DEFENDANT'S SENTENCING
)	
MARK STEVEN SUTTON,)	
)	
Defendant.)	

The United States of America, by and through its undersigned counsel, hereby submits its position with respect to sentencing in the above-captioned case. The defendant Mark Sutton should be sentenced to a term of imprisonment between 78 and 97 months.

The defendant was convicted by a jury of three counts related to a tax conspiracy and a high-yield investment fraud scheme. The advisory Guidelines yield an offense level of 28. The calculation is based on a loss exceeding \$1,000,000, at least 10 victims, a substantial part of the scheme having been committed outside the United States, and an enhancement for his conspiracy conviction under 18 U.S.C. § 1956(h).

The imprisonment range is 78-97 months. The facts in this case and the defendant's circumstances, as well as his personal gain in excess of \$300,000, merit a sentence within this range.

Date: June 2, 2011

Respectfully submitted,

B. TODD JONES
United States Attorney

S/Robert M. Lewis

BY: ROBERT M. LEWIS
Assistant U.S. Attorney